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PART IV

Acts of Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the President on the 15th October, 2022 is hereby published for general information.

K. M. LALA,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 14 OF 2022.

(First published, after having received the assent of the President, in the "Gujarat Government Gazette", on the 29th October, 2022).

AN ACT

further to amend the Indian Partnership Act, 1932 in its application to the State of Gujarat.

It is hereby enacted in the Seventy-second Year of the Republic of India as follows:-

1. (1) This Act may be called the Indian Partnership (Gujarat Amendment) Act, 2021.
- (2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint:

**Short title and
commencement.**

Provided that different dates may be appointed for different provisions of this Act.

**Amendment of
section 58 of
9 of 1932.**

- 2.** In the Indian Partnership Act, 1932 (hereinafter referred to as “the principal Act”), in section 58,-
- (a) in sub-section (1),
- (i) for the words “The registration of a firm”, the words, brackets, figure and letter “Subject to the provisions of sub-sections (1A) to (1C), the registration of a firm” shall be substituted;
 - (ii) for the words “sending by post or delivering”, the word “furnishing” shall be substituted;
 - (iii) for the words “a statement in the prescribed form and accompanied by the prescribed fee”, the words “a statement in such form and manner alongwith such documents and accompanied by such fee as may be prescribed” shall be substituted;
 - (iv) after clause (a), the following clause shall be inserted, namely:-

“(aa) the nature of business of the firm,”;
- (b) after sub-section (1), the following sub-sections shall be inserted, namely:-
- “(1A) Each partner signing the statement and the firm shall have a Permanent Account Number (PAN) issued under the Income Tax Act, 1961 in order to be eligible for grant of registration of a firm under section 59:
- 43 of 1961.**
- Provided that a non-resident person being a partner in any firm may be allowed on the basis of such other documents as may be prescribed.
- (1B) On and from the date specified by the State Government, by notification in the Official Gazette, every individual partner shall, in order to be eligible for grant of registration of a firm under section 59, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as may be prescribed:
- Provided that if the Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as may be prescribed.
- (1C) On and from the date specified by the State Government, by notification in the *Official Gazette*, every person, other than an individual partner, shall, in order to be eligible for grant of registration of a firm under section 59, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorised signatory and such other class of persons, in such manner as may be prescribed:
- Provided that where such person or class of persons have not been assigned the Aadhaar Number, such person or class of persons shall be offered alternate and viable means of identification in such manner as may be prescribed.
- (1D) The provisions of sub-section (1B) or sub-section (1C) shall not apply to such person or class of persons, as the State Government may by notification in the *Official Gazette*, specify.
- Explanation.**— For the purposes of this section, the expression “Aadhaar number” shall have the same meaning as assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016.”;
- 18 of 2016.**

- (c) for sub-section (3), the following sub-section shall be substituted, namely:-

12 of 1950.

“(3) No firm shall be registered by any of the names or emblems specified in the Schedule to the Emblems and Names (Prevention of Improper Use) Act, 1950, or any colourable imitation thereof, unless permitted so to do under that Act, or any name which is likely to be associated by the public with the name of any other firm on account of similarity, or any name which, in the opinion of the Registrar, for reasons to be recorded in writing, is undesirable:

Provided that nothing in this sub-section shall apply to any firm registered under any such name, before the date of the commencement of the Indian Partnership (Gujarat Amendment) Act, 2021.

Guj. 14 of 2021.

Explanation.- For the purpose of this sub-section, the name shall be considered undesirable, if-

- (i) it includes the name of a registered trade mark or a trademark which is subject of an application for registration, unless the consent of the owner or applicant for registration, of the trade mark, as the case may be, has been obtained and produced by the firm;
- (ii) it includes any word or words which are offensive to any section of the people.”.

- 3.** In the principal Act, section 59 shall be renumbered as sub-section (1) of that section and,-

**Amendment
of section 59
of 9 of 1932.**

- (a) in sub-section (1) as so renumbered, for the words “, and shall file the statement”, the words “within such period as may be prescribed, and shall file the statement on the date such entry is recorded; and such firm shall be deemed to be registered on such date” shall be substituted;
- (b) after sub-section (1) as so renumbered, the following sub-sections shall be added, namely:-

“(2) Where the Registrar finds that the statement or any document furnished under section 58 is defective or incomplete with respect to any of the particulars required under this Act or rules made thereunder or any discrepancy or anomaly is found in the details furnished therein, he may intimate to the firm within such time and in such manner as may be prescribed for due rectification or clarification.

(3) The certificate of registration shall be issued in such form and in such manner as may be prescribed.

(4) In respect of intimation under sub-section (2), where no rectification or clarification is made within such time and in such manner as may be prescribed or where the Registrar is not satisfied with rectification, clarification, information or documents furnished, he shall, for reasons to be recorded in writing, refuse the registration of firm and shall inform the firm in such form, within such time and in such manner as may be prescribed.

(5) The firm which is registered, shall use the brackets and word “(Registered)” immediately after its name.”.

- 4.** In the principal Act, in section 60,-

**Amendment of
section 60 of 9
of 1932.**

- (a) in sub-section (1),
 - (i) for the words “a statement may be sent to the Registrar accompanied by the prescribed fee”, the words “a statement may be furnished to the Registrar in such form and manner alongwith such documents and accompanied by such fee as may be prescribed,” shall be substituted;

- (ii) the following proviso shall be inserted, namely:-

“Provided that no alteration in the firm name shall be made unless such firm furnishes a Permanent Account Number issued under the Income Tax Act, 1961.”;

43 of 1961.

- (b) in sub-section (2),

- (i) after the words “accordance with the statement”, the words “within such period as may be prescribed” shall be inserted;
- (ii) after the words and figures “section 59”, the words “and the details of such firm shall be deemed to be altered on such date” shall be inserted;

- (c) after sub-section (2), the following sub-sections shall be added, namely:-

“(3) Where the Registrar finds that the statement or any document furnished under sub-section (1) is defective or incomplete with respect to any of the particulars required under this Act or the rules made there under or any discrepancy or anomaly is found in the details furnished therein, he shall intimate to the firm within such time and in such manner as may be prescribed for due rectification or clarification.

(4) In respect of intimation under sub-section (3), where no rectification or clarification is made within such time and in such manner as may be prescribed or where the Registrar is not satisfied with clarification, information or documents furnished, he shall, for reasons to be recorded in writing, refuse the alteration and shall inform the firm in such form, within such time and in such manner as may be prescribed.”.

**Amendment
of section 61
of 9 of 1932.**

5. In the principal Act, in section 61, for the words “may send intimation thereof”, the word “may furnish intimation thereof in such form and manner alongwith such documents and accompanied by such fee as may be prescribed,” shall be substituted.

**Amendment of
section 62 of 9
of 1932.**

6. In the principal Act, in section 62, for the words “may be sent”, the words “may be furnished in such form and manner alongwith such documents and accompanied by such fee as may be prescribed,” shall be substituted.

**Amendment of
section 63 of 9
of 1932.**

7. In the principal Act, in section 63,-

- (a) in sub-section (1),

- (i) for the words “may give notice to the Registrar of such change or dissolution, specifying the date thereof”, the words “shall, within a period of ninety days from the date of such change or dissolution, furnish notice to the Registrar of such change or dissolution, specifying the date thereof, in such form and manner alongwith such documents and accompanied by such fee as may be prescribed,” shall be substituted;

- (ii) the following proviso shall be inserted, namely:-

“Provided that in case any firm registered under this Act before the date of commencement of the Indian Partnership (Gujarat Amendment) Act, 2021 and where information relating to such change or dissolution has not been provided, the notice relating to such change or dissolution shall be furnished within such period as ~~by~~ the State Government may by notification in the *Official Gazette*, specify.”;

**Guj. 14 of
2021.**

- (b) in sub-section (2),
- (i) for the words “may give notice”, the words “shall, within a period of ninety days from the date of his election, furnish notice in such form and manner and containing such documents and accompanied by such fee as may be prescribed,” shall be inserted;
 - (ii) the following proviso shall be inserted, namely:-

Guj. 14 of 2021.

“Provided that in case any firm registered under this Act before the date of commencement of the Indian Partnership (Gujarat Amendment) Act, 2021 and where information relating to such election has not been provided, the notice relating to such election shall be furnished within such period as may be specified by the State Government by notification in the *Official Gazette*.”;

- (c) after sub-section (2), the following sub-sections shall be added, namely:-
- “(3) Where the Registrar finds that the notice or any document furnished under sub-section (1) or sub-section (2) is defective or incomplete with respect to any of the particulars required under this Act or rules made thereunder or any discrepancy or anomaly is found in the details furnished therein, he shall intimate to the partner or his agent within such time and in such manner as may be prescribed for due rectification or clarification.
 - (4) In respect of intimation under sub-section (3), where no rectification or clarification is made within such time and in such manner as may be prescribed or where the Registrar is not satisfied with the clarification, information or documents furnished, he shall, for reasons to be recorded in writing, refuse the change or dissolution and shall inform the partner or his agent in such form, within such time and in such manner as may be prescribed.
 - (5) Where a notice under sub-section (1) or sub-section (2) is not furnished to the Registrar, within the period specified therein, the Registrar may, make the record of such notice, upon payment of charges as may be prescribed, for delay in furnishing the same, in respect of the period between the date of expiry of the specified period and the date of making such payment.”.

8. In the principal Act, after section 70, the following sections shall be added, namely:-

Insertion of new sections 70A to 70C in 9 of 1932.

Permanent Account Number of partners and the registered firm.

“70A. Every partner and the registered firm shall furnish a Permanent Account Number (PAN) issued under the Income Tax Act, 1961 in such manner and within such time as may be prescribed:

43 of 1961.

Provided that in case of failure to furnish a Permanent Account Number, registration allotted to such firm shall be deemed to be invalid.

Aadhaar Authentication of partners of the registered firm.

70B. Every partner of the registered firm shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed:

Provided that if an Aadhaar number is not assigned to the partner of the registered firm, such partner shall be offered alternate and viable means of identification in such manner as the State Government may prescribe:

Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such firm shall be deemed to be invalid.

70C. Any person aggrieved by an order of the Registrar under sub-section (3) of section 58, sub-section (4) of section 59, sub-section (4) of section 60 or sub-section (4) of section 63, may file an appeal before such authority, in such form, within such time, in such manner and on payment of such fee as may be prescribed; and the appeal shall be heard and decided in such manner as may be prescribed.”

Appeal.

**Amendment
of section 71
of 9 of 1932.**

- 9.** In the principal Act, in section 71, -
- (i) in sub-section (1), -
 - (a) after the words “prescribing the fees”, the words “the manner of payment and amount of fees” shall be inserted;
 - (b) the existing proviso shall be deleted.;
 - (ii) in sub-section (2), after clause (b), the following clause shall be inserted, namely:-
 - “(bb) prescribing the portal for facilitating registration of firms and payment of fees under this Act;”.

**Deletion of
Schedule I of
9 of 1932.**

- 10.** In the principal Act, the existing Schedule I shall be deleted.

